

GreenspoonMarder

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August 2, 2013

Ms. Claudia Baltagi
Internal Revenue Service
51 S.W. First Avenue
Stop 4424: CAB
Miami, Florida 33130

Via Telecopier and U.S. Mail
877-762-1184

Re: Dan Rotta
SSN [REDACTED] 7422

**GOVERNMENT
EXHIBIT**

**1:24-MJ-2479-Reid
No. 21**

Dear Claudia:

Based upon our discussions with you and your supervisors, and the document requests made in connection with the audit of Mr. Rotta's income tax returns, it is our understanding that the Internal Revenue Service allegedly received certain documentation relating to a purported financial account maintained at UBS in Switzerland by a company with the name "Vima" incorporated in Liberia, in which an individual with the name "Dan Rotta" is an officer, director and/or shareholder.

Furthermore, it is our understanding that the audit of Mr. Rotta's income tax returns was begun as a result of this purported documentation relating to "Vima".

Mr. Rotta has advised you that he has no knowledge of any corporation with the name "Vima", he does not have, and has never had, any interest in a corporation incorporated in Liberia and he does not have, and has never had, an interest in a financial account at UBS in Switzerland.

Accordingly, we have requested on numerous occasions copies of the documents upon which the Internal Revenue Service has made its meritless requests and allegations.

As you requested in your voicemail message last night, this letter shall constitute Mr. Rotta's formal request for copies of such documents.


Ms. Claudia Baltagi

August 2, 2013

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If there are any questions, please call.

Very truly yours,


Brent D. Klein



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November 6, 2013

Ms. Claudia Baltagi
Internal Revenue Service
51 S.W. First Avenue
Stop 4424: CAB
Miami, Florida 33130

Certified Mail: Return Receipt Requested

Re: Dan Rotta
SSN [REDACTED] 7422

Dear Claudia:

We acknowledge receipt of your letter dated October 30, 2013, consisting of a Formal Document Request pursuant to the provisions of Section 982 of the Internal Revenue Code, in connection with the audit of Mr. Rotta's income tax returns for calendar years 2008 through 2011.

In reviewing the letter, we noted inconsistencies between the documents requested and the documents, and responses, previously provided to you. For example:

Section 3(B) of Form 4564, Information Document Request No. 07-0007

Section 3 of Form 4564, Information Document Request No. 07-0007, requests records relating to foreign financial accounts in which the taxpayer has a financial interest in or a signature authority for the tax years 2008, 2009, 2010 and 2011. As you were previously advised the taxpayer does not and did not have a financial interest in, or signature authority, over foreign financial accounts during the years 2008 through 2011. Accordingly, the taxpayer is unable to provide any documents in response to the request.

Sections 1 and 2 of Form 4564, Information Document Request No. 08-0008

Section 1 of Form 4564, Information Document Request No. 08-0008, requests documents relating to loans made to the taxpayer during calendar years 2008 through 2011, from foreign individuals or entities. Both the Information Document Request and your letter acknowledge that you were provided with copies of the following promissory notes executed by the taxpayer:

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1. Promissory note dated March 31, 2009, in the principal amount of \$1,478,653.39, payable to Sky Delta Limited.

2. Promissory note dated May 5, 2009, in the principal amount of \$850,000, payable to Sky Delta Limited.

3. Promissory note dated November 18, 2009, executed on December 1, 2009, in the principal amount of \$850,000, payable to Edelwiss Corporate Ltd.

4. Promissory note dated November 17, 2010, executed on November 29, 2010, in the principal amount of \$1,000,000, payable to Edelwiss Corporate Ltd.

5. Promissory note dated November 16, 2011, executed on November 29, 2011, in the principal amount of \$951,000, payable to Edelwiss Corporate Ltd.

In addition to the forgoing promissory notes, we provided you with copies of the following documents:

1. Letters from Sergio M. Cernea dated December 4, 2012, and January 24, 2013, along with enclosures.

2. Letters from Jean-Sylvain Barel dated January 14, 2013, and January 29, 2013, along with enclosures.

3. Letter from Robert B. McKay dated January 18, 2013, along with enclosures.

4. Bank statements showing the deposit of each installment of the loans during the years 2008 through 2011.

Please confirm that you have received the foregoing documents

Section 2 of Form 4564, Information Document Request No. 08-0008, requests documents relating to loans made by the taxpayer to a foreign individual or entity during calendar years 2008 through 2011. As you were previously advised the taxpayer made no loans to any foreign individual or entity during such years.

Section 3 of Form 4564, Information Document Request No. 08-0008

Section 3 of Form 4564, Information Document Request No. 08-0008, requests copies of loan applications or any related correspondence with respect to loans made during calendar years 2008 through 2011. As we previously advised you, other than the documents previously

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provided to you, the taxpayer is not aware of, and has no access to, any foreign based documents relating to loans made to the taxpayer during calendar years 2008 through 2011.

In the event the taxpayer becomes aware of the existence of any additional "foreign based" documents, we will supplement this letter.

If there are any questions, please advise.

Very truly yours,


Brent D. Klein